

2005 TAX CHECKLIST

Please inform your assessor's office when you start and stop your checklist and REMIND THEM THAT THEY SHOULD NOT MAKE ANY CHANGES AT ALL during that time period or it may throw you out of balance.

Make sure the bank codes and specials are in before starting this checklist. Those counties using the special function/solid waste programs (with special type and unit in Parcel Master), need to have completed updating the Specials file (CL17) prior to running this checklist.

You need to have completed your Forest Protection and Utility Checklists before continuing.

Make sure all month-end reports are complete and balanced before beginning this tax drive.

Make sure you have pulled down the "Tax Drive 2005" web package from our website and it has been uploaded to your AS/400.

If time is short and levies have not yet been certified, steps 3 through 6 can be done before steps 1 and 2.

1. **Determine Your Tax Drive Limits (PMB189)**

This program lists the property types used in your county. Any time you need to enter limits during this checklist, you will need to enter those limits you used on your A2 and that are on PMB189. These will be your **"Tax Drive Limits"**.

2. **Verify the 2005 Code Area, Levy, and County Fund Files.**

NOTE: Some of our programs look for specific taxing district guidelines when calculating reports. Please make sure your taxing districts fall within the guidelines listed below. If these guidelines are not followed, it may create some unexpected errors.

| | |
|-----------|-------------------|
| 010 | State |
| 020 | County |
| 100 – 199 | City |
| 200 – 399 | Schools |
| 400 – 499 | Highways |
| 500 – 599 | Cemetery |
| 600 – 699 | Fire |
| 700 – 899 | Other (ambulance) |
| 900 – 999 | Specials |

RESERVED:

961 = Forest Practices Act (please code with this wording)

991 = Forest Assessment (please code with this wording)

998 = Yield Delinquent

999 = Deferred Delinquent

- A. List the code area file **(TXB001)**
 Verify that all taxing districts are the same as at A2 time. This is necessary because PMB006 uses this file to distribute the market values. **The levy column should be blank.** If not, make sure they are the **current** levies and not last years. If they are last years, you will need to update over the top of them.

Counties with urban renewal should be sure that each UR code area has been flagged.

- B. List the levy file **(TXQ612)**
 This will list the taxing districts but will not have any levy rates.

- C. Enter levies **(TXO010)**
 Please note that the Urban Renewal prompt now defaults to "N" instead of 'Y'.

EXAMPLE: .1558% - Auditor's levy sheet.
 .001558000 - TXQ612
 This field is 9 digits, 9 decimals

Counties with Urban Renewal need to mark **the school districts in the UR** with a "Y" for Urban Renewal. If this is done, the screen to enter the School Support Levy will automatically appear and default to "004000000".

- D. List and proof the levy file using the state certified levy sheet sent to the county auditor. **(TXQ612)**
- E. List and proof the code area file. **(TXB001)** Make sure the taxing districts are in the correct code area, according to the State certification of levies.
- F. Enter the county levy to calculate County Fund % **(TXO010)**
Enter the largest fund first. This will generate the TXO013 report.
- G. List county fund % **(TXQ618)** and proof with TXO013.
3. Verify Code file with Parcel Master **(TXB002)**
This edit must be clean.
4. Verify the variable data file
- A. List the variable data file **(MSQ090)**. Proof the data in record #1. This data prints on the Delinquent Reminders and the Tax Bills.

Be sure the county number (ie. 44 for Washington) is in record #1. This will be used to retrieve your county name to print on the tax bills. Also verify that your county name (e.g. Washington **not** Washington County - otherwise 'county' will print twice) is on line (1) of record 1,3 & 4. They are used later in the checklist.

PLEASE NOTE: When we shrank the tax notice to 8-1/2 x 11, the comment went from printing on 2 lines to printing on 3 lines. Check to see how your comment will print on the notice.

Record 1 - Treasurer/tax bill
Record 2 - Assessor
Record 3 - Circuit Breaker
Record 4 - Utilities & Apportionment Certification

- B. Variable Data Entry/Update (**MSO005**)
(Only if changes need to be made.)
 - C. List (**MSQ090**) and proof this data if changes were made in step 4B.
5. Verify 2005 special code/name file.
- A. Specials Name Listing (**TXQ001**)
List this data.
 - B. Specials Name Entry/Update. (20 characters long) If changes need to be made, use **TXO005**. This data will appear on the tax bill exactly as it is keyed in.

These numbers have been permanently assigned:

| | |
|----------------------|-----|
| Forest Assessment | 991 |
| Forest Practices Act | 961 |
| Yield Forest Tax | 998 |
| Deferred Forest Tax | 999 |

- C. List and proof this data if changes were made in step 5B. (**TXQ001**)
6. Edit Special, Homeowner, Hardship and Circuit Breaker Data
- A. If your county has certified any charges to the specials file for prior tax years (unpaid yield or deferred taxes, county liens, etc.), go into **PMO096** and remove the charges for the current tax year. If there are unpaid yield or deferred taxes or other liens that need to go on as a special charge, enter them now.
 - B. Execute **PMB028** and clean up any edits before continuing. Run this on all categories and all specials. Answer "Y" to clean up the following edits:
 - "Special Code Equals Blank"
 - "Special Code without Special Amount"
 - "Special Code Not in Special Code File"You do not need to run the other optional edits, but you can if you wish.

- C. Run **PMB025** – Edit for CB > PM
Watch for the edit "Homeowner Disallowed Date Before Allowed Date". Take note of these parcels and give the list to the Assessor's office – you cannot change any "A" status parcels now (after Abstract), but they should be looked at next year.
 - D. **PMQ025** – Edit CB Land Values in Parcel Master
This will list any parcels that have a land value greater than the CB land market value on parcels less than one acre. Correct if necessary.
 - E. **PMQ029** - List Parcels with an Exempt Date in the Specials File. Use **PMO096** to update any necessary special records.
 - F. Run a **PMB012** in summary. Balance the totals for Circuit Breaker, Homeowner, Hardship, Casualty Loss, Remediated Land, Bank Codes and Specials to the PMB012 run at Abstract/A2 time. If your specials and bank codes were updated after the PMB012 for the A2, balance to a PMB012 run after the specials/bank code updates.
7. Balance Parcel Master (**PMB006**)
This program MUST be executed in detail, and totals balanced to the A2. Run on your "Tax Drive Limits" (step 1). If you will be calculating taxes separately by roll (vs. running on all limits at one time), then you will also want to run by each roll for balancing in step 15.
- Execute the utility rolls (UP and UR) and balance to the PMB006 that was run during the Utility Checklist. (Step 12 from the Utility Checklist.)
8. **PMQ006** - Parcels with an expiration year equal to current year.
If **no** parcels appear on this report, **skip steps 9A through 9I**. (Rolling Inactive Records – PMB081)
- If any parcels list on this report with an expiration date the same as or less than the date to be used for PMB081, THESE PARCELS will go to a "T" status when PMB081 is run in Step 9F. (This would be for any 2004 subsequent or occupancy parcels, etc., you want to get rid of. This will not get rid of any Treasurer tax records.)
- If you do not want these parcels to go to a "T" status, either you should not run PMB081, or you need to use a run date for PMB081 less than the expiration date shown on the parcels. Make sure no parcels go to "T" status that will affect your abstracted values.
9. ROLL INACTIVE RECORDS
LIMITS FOR ALL BALANCING REPORTS USED BEFORE AND AFTER PMB081 SHOULD ALL BE: BLANK TO 30 999999999999 ("O" as in Orange.)

- A. **TXB040.** Run a listing of tax due records in parcel number order. (Use the limits **BLANK** to **30 999**). Put the report on HOLD. Answer **2004** for the current tax year, and the “enter date interest valid” should be the same as the run date on your PMB081. Accept the default answers on the rest of the prompts, except answer “N” to “Print Legal Description”.

This report will be compared to the TXB040 run after PMB081 to ensure no tax records are lost.

- B. **PMB318** - File status report. This program gives a record count of the data files.
- C. Balance Parcel Master.
REFER TO THE DOCUMENTATION AND BALANCE SHEET FOR PMB081 FOR PROGRAMS TO BE RUN AT THIS TIME TO BE USED IN BALANCING PARCEL MASTER. (PMB081 documentation is on our web site.)
- D. Save UADFILE before continuing. **REQUIRES DEDICATED UAD FILES.**
Whenever you are asked to back up UADFILE, use the option on the Go Back menu to initialize and save UADFILE. (**16G tape drive counties** using *QIC5010 tapes should follow the instructions on page 13 – if you use the Go Back menu, it may take hours to initialize.)
- E. Inactive Roll – PMB081. *****DO NOT UPDATE AT THIS TIME*****

Check Parcel Master before rolling. It is very important to investigate the parcels that appear on this report. “I” records with an effective date prior to the run date keyed in, will become an “A”. “A” records with an expiration date prior to the run date will go to a “T”.

If you are unsure about a particular parcel, use Parcel Master inquiry to examine the parcel carefully.

“I” records that have an effective date greater than the run date, and “A” records with an expiration date greater than the run date, will not be affected.

- F. Inactive Roll - **PMB081** (Run in update)
REQUIRES DEDICATED UAD FILES

****IF ALL PREVIOUS STEPS ARE COMPLETE AND BALANCING REPORTS HAVE BEEN RUN, RUN PMB081 TO UPDATE****

This program should be executed with the same run date used in step 9E.

- G. Refer to the documentation and balance sheet for **PMB081** for procedures to finish balancing Parcel Master after the PMB081 has been run.

- H. **PMB318** - File status report. Compare this report with the one run in step 9B. If there is a significant change call TSB at 1-800-334-7756.
- I. **TXB040**. Run the same responses used in Step 9A. Be sure to put the report on HOLD. Compare the report with the TXB040 that was run before PMB081. Display the totals at the end of the report. Tax, late charge, interest, cost, and total should **not** have changed from the previous TXB040. Once you have determined the totals are the same, you can delete both reports.

SAVE UADFILE BEFORE CONTINUING. REQUIRES *DEDICATED* UAD FILES.

(See step 9D.)

DO NOT *REUSE* THIS TAPE. LABEL AND SAVE THIS TAPE FOR APPROXIMATELY TWO MONTHS AFTER THE TAX DRIVE. IF NO PROBLEMS HAVE BEEN ENCOUNTERED BY THAT TIME, YOU CAN THEN REUSE THE TAPE.

10. Roll Delinquents/Taxmaster (Optional)

TXB003 (Step 10D) will purge paid records by year, their tax cross-reference records, and “T” status parcel master records without any taxes. If you do not want to purge any years, skip this step. If you want to purge several years, TXB003 needs to be run for ***each year*** you want to purge.

- A. Run taxes/late charge due in summary, as of today, on each year you are going to purge. **(TXB020)**
- B. Run in detail on each year you are going to purge, if you want them for your permanent records. **(TXB011)**
- C. **TXB003** - Run ***without update*** (update = ‘N’).
TXB106 (embedded in TXB003) will print and list any tax cross-reference records with the edit “Will be Deleted – No Matching Taxmaster”. Review these to see if anything appears to be odd. (Unusually high number of current tax year records, etc.) Verify they are OK to delete and move to step D.
- D. **TXB003** - Run ***with update*** (update = ‘Y’)
REQUIRES DEDICATED UAD FILES
The option to reorganize the files can be answered “N” until you run the last year’s purge. During the last year’s purge, answer “Y” and program will reorganize all years. This will speed up the purge process when running multiple times.

****Suggestion:** If you are purging off a large number of records, you may want to run Audit Trail once you are done purging. TXB003 could make your normal Audit Trail HUGE. If you run a PMB011 now, you will be

separating these purged records from a normal Audit Trail.

IF TXB003 FAILS FOR ANY REASON, CALL TECHNICAL SUPPORT BEFORE SELECTING AN OPTION.

- E. Run Tax/Late Charge Due on all years rolled off (**TXB020**).
The gross tax will not balance to the gross tax on the previous TXB020, because taxes fully paid were rolled off. The net tax due is the figure that must balance.
 - F. If you ran step 10D: Save the UADFILE library.
REQUIRES DEDICATED UAD FILES. See step 9D for details.
11. Update Circuit Breakers (**TXO085**)
This program makes it easier to disallow/allow a CB and to change the schedule amount. If the actual CB market value needs to be changed, have the Assessor's office change it using PMO085. (You can see the value using TXO085, but you can not change it from there.)

If there are no changes on the Post Audit Report, you can skip to step #12.

Before making the changes listed on the "Post Audit Report" sent to you by the Tax Commission, check to see if the current schedule amount is the same as the "Benefit Change **From**" amount on Claire's report. **If not**, make note of this difference, as you will need it in order to balance. (The "Post Audit Report" uses the schedule amount sent in on your preliminary report back in June.)

Using TXO085:

1. Update the schedule amount.
2. For a reduction amount reduced to 0, enter an "X" in the Disallowed Field. (Only need to disallow the main, or X, parcel on multiple applications.) You can also allow or disallow by adding or removing the "X" in the "New PTR Disallow" field. If you have received notification from Sheryll Woods and/or Claire Cunningham, State Tax Commission, that they have approved a circuit breaker application previously disapproved by your county, you must make sure the homeowner market and homeowner exemption amounts do not change from the amount reported at A2 time.

Please Note: It is important to **hit enter** when making changes to insure that the record is updated.

- B. If you do need to make a **CB Market Value** change, refer this to the Assessor's office. They will need to make the change using **PMO085** and make sure that they **mark "N" in the auto recalculate field.**

- C. Run **PMB012** in summary – compare to previous PMB012. (Step 6F)
Homeowner, Casualty Loss, Hardship, and Specials amounts should still be the same. Circuit Breaker will reflect the changes made in reduction amount.
12. **TXB004** - Merge Homeowner, Hardship, Specials, and Bank Codes into Taxmaster. **REQUIRES DEDICATED UAD FILES. Use your tax drive limits.** If any edits print on this report, they need to be cleaned up, and the program needs to be run again.

***** THE CURRENT TAX YEAR IS NOW 2005 *****

13. Circuit Breaker Final Reduction Roll

- A. **TXB006** - Run this program the first time ***without updating*** Taxmaster. If there are no changes from the state, the TXB006 should balance to the total schedule amount and applicant count on the PMB016 executed during A2.

If changes are required by the State Tax Commission, use the balancing sheet that prints at the end of the TXB006 report. (See the documentation for TXB006 on our website.) **On the TXB006 balance sheet, balance the schedule/tax reduction column and the applicant count.**

Please double check to make sure that all requested PTR changes have been made (see step 11), as your final roll will not be certified and taxes will have to be recalculated if they are incorrect.

PMB016 is used to balance the Circuit Breaker schedule amount.

If edits are found, the program will be cancelled and an edit report will print.

- B. When in balance, run **TXB006** again in **UPDATE**.
REQUIRES DEDICATED UAD FILES
Mail the list ***as soon as possible*** to: (You no longer need to send a tape)

Property Tax Reduction Coordinator
Technical Support Bureau
State Tax Commission
P.O. Box 36
Boise, ID 83722-0370

14. Save UADFILE before continuing.
REQUIRES DEDICATED UAD FILES. See step 9D for details.

15. Calculate Taxes (TXB007)

- A. Manually calculate taxes for one parcel for each taxing district. (Take the Parcel Master market value, minus the HO exemption and any other market adjustments, and multiply by the levy for each taxing district.) Do not use TXB001 for the levies. To ensure that your levies have been entered correctly, use your levy sheet from the state. Calculate **each** taxing district separately.
- B. Computer calculate the same parcels. Run **TXB007 without update** individually on each of the parcels you calculated manually. The dollar amounts should be comparable, taking rounding into consideration.
- C. Calculate Taxes **Without Update** (optional) **(TXB007)** - run on your tax drive limits, and balance with the PMB006. This does not require dedicated files when run **without** updating. (Specials should balance with the PMB012 run in Step 11C.)
- D. Calculate Taxes **WITH UPDATE (TXB007)**
REQUIRES DEDICATED UAD FILES

Execute on your tax drive limits. **Calculate utilities separately (UP and UR).**
(Remember: Occupancy and subsequent roll tax need to be done separately from the main roll taxes.)

You will be asked if you want to print the TXB030 Utility Report by District. TXB007 will call and run TXB030, which generates a file that you will need to send back to the Tax Commission later in the checklist. If you would like to see the information, say "Y" to print the report. You do not need to mail the hardcopy report to the Tax Commission.

The TXB007 develops the 2005 tax charge. TXB007 and TXB020 can be used to develop your controls for the new tax year.

The applicable market on the TXB007 should equal the adjusted market on the PMB006. Balance the utilities separately.

For those counties with Urban Renewal, you will need to add the Urban Renewal to the net market value to balance to the applicable market on TXB007.

Circuit breaker should equal TXB006 and specials should equal TXB004.

Check to see if the calculated tax charge is comparable to the Clerk's certified tax charge; taking into account the fact the Clerk does not calculate taxes on each parcel individually.

A current year history file will automatically be created when TXB007 is run. This

information is needed for the assessment notices.

- E. Run **TXB127** to update any "I" tax cross reference records.
REQUIRES DEDICATED UAD FILES

16. Verify Tax Roll

A. **TXB008** - Edit Taxmaster

The following is a list of possible edits:

1. Has no billing number
2. A Circuit Breaker amount greater than the tax charge
3. Has total taxes less than \$1
4. Has a negative charge
5. District or special with a negative value
6. District or special that is odd
7. Has no tax due and no "Y" in TXFULL
8. Has negative tax due

- B. Optional - **TXB200** List parcels with taxes fully satisfied by CB or CB and cancellation. This program lists parcels with taxes fully satisfied by Circuit Breaker, with and without specials owing.

17. **TXB020** - Print the 2005 Tax Charge with full Circuit Breaker.
Balance the Gross Tax Due and Circuit Breaker to TXB007 in step 15D. (The gross tax column is your beginning charge that can be turned over to the Auditor.)

18. Save UADFILE before continuing.
REQUIRES DEDICATED UAD FILES. See step 9D for details.

19. Post Prepayments/Cancellations/Circuit Breaker
If you do not have any prepayments or cancellations to post before printing tax bills, skip this step.

A. **TAB001** - List TA file

Run on all TA entries and identify which TA types you want to post (prepaids). Then list again on only those types.

- B. **TAQ009** – List TA Accounts with Negative Amounts. If any parcels list on this report, they will need to be cleaned up. The TA posting program will not post any entries with an amount less than or equal to zero. This can cause balancing problems when you post TA.

C. **TXB009** - Post prepaids - **WITHOUT UPDATE**

Proof this list to verify that what is going to be posted is what you want posted.

- D. **TXB009** - Post prepaids - **WITH UPDATE REQUIRES DEDICATED UAD FILES**
Parcels with more TA than tax due will list an overage. These overages will be left in the TA file. Parcels with less TA than tax due will have some tax due remaining. These can be left alone (and will be reflected on the tax bill) or cancelled.
 - E. **TXO020** - Post cancellations
 - F. **TXB021** - Run a daily cash journal on payments and cancellations (if applicable).
 - G. **TXB022** - Apportionment of payment, cancellations, and circuit breaker (if applicable).
 - H. **TXB020** - Print tax due summary.
20. Optional: **TXQ200** - Print satisfied parcels prior to running tax bills.
List parcels with tax and specials fully satisfied - may want to pull the tax bills on these.
21. **TXB010** - Print Tax Bills
- A. To run this program correctly, you should use the documentation for **TXB010**. To be able to print the tax bills on a laser printer, you will need to follow the TXB010 documentation instructions to set up a printer session.
 - B. We have added an option to print an additional comment. (eg. If a mortgage company is responsible for this bill, please forward.) You may use it or not use it as you wish.
 - C. **Balance** with net tax amount in steps 17 & 19H. Refer to **TXB010** documentation for assistance. Depending on how the prompts are answered will determine the count. When balancing the count, you need to take into consideration:
 - 1. '0' market value parcels that did not print.
 - 2. Bank codes.
 - 3. '0' net tax did not print.
22. **TXB011** – Run Tax Roll(s)
Refer to the documentation for TXB011 to see the options for printing the tax roll.
23. Counties doing Tape Exchange: (Optional)
Run **TXB053** or TXB055 (as requested by the taxing service). To e-mail, answer "N" (for no tape) to the prompt "Which tape device do you want to save the file to?". This will create a file (UADFILE/TAXAMT for TXB053 or UADFILE/UATXEXC for TXB055) that can then be downloaded to your PC and e-mailed to the taxing service. Follow the instructions to "Download Data for Taxing Service". (There are separate download instructions for TXB053 and for TXB055.) (http://tax.idaho.gov/propertytax/pt_techservices_techtips.htm). Contact your taxing

service to obtain their e-mail address. **(Remember to attach the file to your e-mail!)**

| | | |
|----------------|-------------------|------------------------------------------------------------------------------------|
| First American | Michelle Fu | mfu@firstam.com |
| LandAmerica | Karl Rex | krex@landam.com |
| Or | Fred Holstein | fholstein@landam.com |
| Wells Fargo | Kelly Renfrow | kelly.renfrow@wellsfargo.com |
| | Leslie Williams | leslie.williams@wellsfargo.com |
| | Jan Keiser | jan.keiser@wellsfargo.com |
| Countrywide | Patrick LeRaybaud | ple1@countrywide.com |
| | Deepa Chander | deepa_chander@countrywide.com |
| | Flor Limbo | flimbo@countrywide.com |

If you do not have e-mail, you can still use **TXB053** or TXB055 to create a tape and mail it to the lending institution as in prior years.

24. Utility Report By District

The program that outputs the Utility tax charge file (UATTX030) was automatically run for you when you ran the TXB007 to calculate taxes. Please e-mail this file **by November 15th** to rholtslander@tax.idaho.gov. (Use the "Utility Report Download" instructions from the "Technical Tips - Downloads" section on our website: http://tax.idaho.gov/propertytax/pt_techservices_techtips.htm.) If you have problems, call Technical Support (334-7750). You do **not** need to mail any bills or reports to the STC, just e-mail the file.

25. **SAVE UADFILE FOR PERMANENT RECORD.** If this is to be your permanent record, ask your county attorney how long you should keep this tape. **REQUIRES DEDICATED UAD FILES.** See step 9D for details.

KEEP ALL REPORTS UNTIL THE END OF THE TAX DRIVE.
AFTER THE TAX DRIVE, KEEP ONLY THE FOLLOWING REPORTS
FOR THE START OF THE NEW YEAR:

| | |
|-----------------------|-------------------------|
| PMB006 | Step 7 |
| PMB012 | Step 11C |
| PMB016 | From Assmnt Drive or A2 |
| TXB006 | Step 13B |
| TXB007 | Step 15D |
| TXB020 (current year) | Step 17 |

**SAVE UADFILE
16G TAPE DRIVE COUNTIES (USING *QIC5010 TAPES)**

Instructions for saving MLR-1 tapes with density *QIC5010:

1. Initialize the tape:

Type in INZTAP and then hit F4 to prompt

| | |
|-----------------------|-------------------------------------------|
| Device: | TC |
| New volume identifier | BACKUP |
| New owner identifier | COUNTY NAME (put your county name) |
| Volume identifier | *MOUNTED |
| Check for active file | *NO |
| Tape density | *CTGTYPE |
| Code | *EBCDIC |
| End of tape | *REWIND |
| Clear | *NO |

2. Save UADFILE:

Type in SAVLIB and then hit F4 to prompt

| | |
|---------|----------------|
| Library | UADFILE |
| Device | TC |